IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH MARCH 2007 / 7TH CHAITHRA 1929

WP(C).No. 10776 of 2007(G)

PETITIONER:

CENTURY PLYBOARDS (INDIA) LTD,REGISTERED OFFICE AT 6,LYONS RANGE,CALCUTTA-700001,BRANCH AT ALAKKALATHI BUILDING,MAROTTICHUVADU,EDAPPALY P.O, KOCHI-24,REPRESENTED BY ITS BRANCH MANAGER, SRI.NANDAKUMAR PILLAI.

BY ADV. SRI.K.SRIKUMAR
SRI.K.MANOJ CHANDRAN

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER (ASSMT) II, COMMERCIAL TAXES,SPECIAL CIRCLE-III,ERNAKULAM,**

2. **THE INTELLIGENCE OFFICER,SQUAD NO.III, DEPARTMENT OF COMMERCIAL TAX CHECK POST, NEYYATTINKARA,THIRUVANANTHAPURAM.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.10776/2007 G

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE INVOICE NO.6178 DATED 15/03/07.**

EXT.P2: **COPY OF THE NOTICE DATED 22/03/2007.**

EXT.P3: **COPY OF THE EXPLANATION DATED 24/03/2007.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10776 OF 2007-G

JUDGMENT

The petitioner challenges Ext.P2 notice issued under Section 47(2) of the K.V.A.T. Act. A consignment of Plywood sent by the petitioner to Thiruvananthapuram has been detained by the Intelligence Inspector and Ext.P2 notice has been served. The petitioner submits, the irregularities noticed therein are only technical and the goods may be ordered to be released to it.

2. I heard the learned Government Pleader for the respondents. He submitted that since what is transported is notified goods, the consignment should be accompanied by an authenticated delivery note.

3. The Intelligence Inspector shall forward the file to the 2nd respondent, who shall hold an enquiry and finalise the proceedings initiated by issuing Ext.P2 within two months from the date of production of a copy of this judgment. If the petitioner furnishes security as provided under Rule 67 read with Rule 19(2) of the K.V.A.T. Rules, the consignment of goods

shall be released to it forthwith.

The Writ Petition is disposed of as above.

28th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/